



Mail Payment Voucher and remittance to:  
Franchise Tax Return Processing  
Iowa Department of Revenue and Finance  
PO Box 10413  
Des Moines, Iowa 50306-0413

**Penalty for Failure to Timely File a Return:** A penalty of 10% will be added to the tax due for failure to timely file a return if the return is filed after the original due date of the return and if 90% or more of the correct amount of tax is not paid by the original due date of the return. The penalty can only be waived under limited circumstances.

**Penalty for Failure to Timely Pay the Tax Due:** A penalty of 5% will be added to the tax due if at least 90% or more of the correct amount of tax is not paid by the original due date of the return. The penalty can only be waived under limited circumstances.

Where the failure to file penalty and the failure to pay penalty are both applicable, the failure to file penalty will take precedence.



FOR CALENDAR YEAR 1997 OR FISCAL YEAR ENDING \_\_\_\_\_, 19 \_\_\_\_\_

PRINT your financial institution's name ▲	
Address	
City, state, and zip code	Taxpayer Identification Number ▲

**REASON FOR PAYMENT**

*Check One Box*

Extension/Balance  
(90% of tax payment)

04 ☐ ▲

Estimate Payment

07 ☐ ▲

Payment After Return filed

16 ☐ ▲

DO NOT USE FOR BANK HOLDING COMPANY

Make check or money order payable to: "Treasurer — State of Iowa" \$ \_\_\_\_\_ ▲